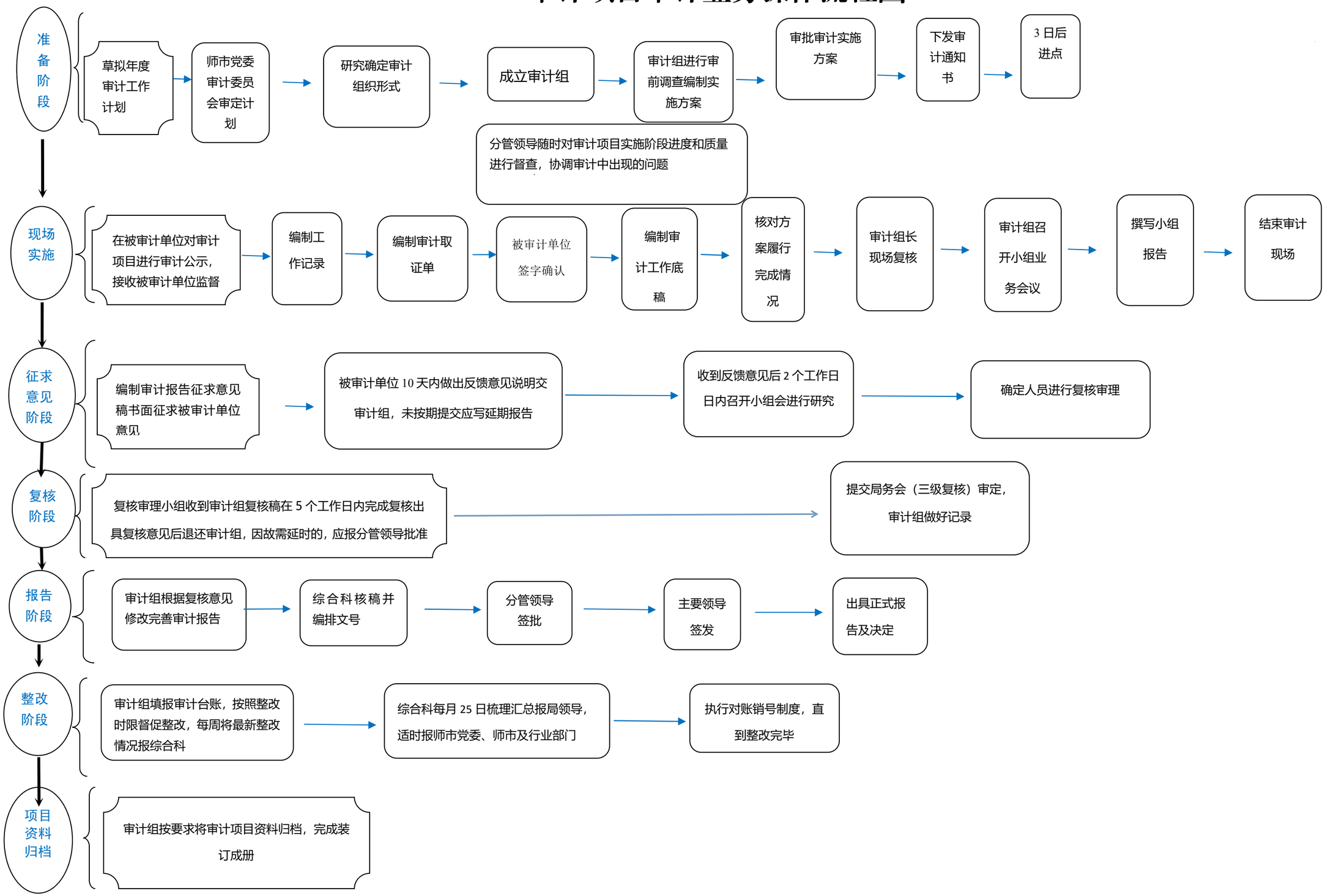审计项目审计业务操作流程图